

Form <b>F-66 (IA-2)</b> (6-30-2016)					
<div>STATE OF IOWA</div> <div>2016</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2016</div> <div>CITY OF <u>BROOKLYN</u>, IOWA</div> <div>DUE: December 1, 2016</div>		<div>16207900100000</div> <div>CITY CLERK</div> <div>P.O. BOX 145</div> <div>BROOKLYN, IOWA 52211</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Office of Auditor of State</div> <div>Lucas State Office Building</div> <div>321 E. 12th Street, 2nd Floor</div> <div>Des Moines, IA 50319</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		431,743		431,743	414,685
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		431,743		431,743	414,685
Delinquent property taxes		0		0	
TIF revenues		412,046		412,046	394,934
Other city taxes		144,274	0	144,274	145,451
Licenses and permits		1,599	0	1,599	1,425
Use of money and property		49,820	7,943	57,763	2,600
Intergovernmental		248,354	0	248,354	396,979
Charges for fees and service		184,393	2,508,831	2,693,224	3,048,800
Special assessments		0	0	0	2,000
Miscellaneous		26,983	116,003	142,986	4,800
Other financing sources		569,304	214,652	783,956	817,778
Total revenues and other sources		2,068,516	2,847,429	4,915,945	5,229,452
Expenditures and Other Financing Uses					
Public safety		273,810	0	273,810	293,117
Public works		327,520	0	327,520	298,690
Health and social services		0	0	0	
Culture and recreation		118,762	0	118,762	129,636
Community and economic development		18,267	0	18,267	13,000
General government		209,224	0	209,224	179,725
Debt service		465,948	0	465,948	460,083
Capital projects		21,246	0	21,246	
Total governmental activities expenditures		1,434,777	0	1,434,777	1,374,251
Business type activities		0	2,651,051	2,651,051	3,389,928
Total ALL expenditures		1,434,777	2,651,051	4,085,828	4,764,179
Other financing uses, including transfers out		485,512	298,444	783,956	772,778
Total ALL expenditures/And other financing uses		1,920,289	2,949,495	4,869,784	5,536,957
Excess revenues and other sources over (Under) Expenditures/And other financing uses		148,227	-102,066	46,161	-307,505
Beginning fund balance July 1, 2015		1,315,897	2,234,213	3,550,110	3,148,351
Ending fund balance June 30, 2016		1,464,124	2,132,147	3,596,271	2,840,846
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016		Amount - Omit cents
General obligation debt		\$ 179,000	Other long-term debt		\$ 415,000
Revenue debt		\$ 848,167	Short-term debt		\$ 0
TIF Revenue debt		\$ 1,382,145			
			General obligation debt limit		\$ 3,161,458
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			09/20/2016	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Sheri Sharer		→	641	522-7066	
Signature of Mayor or other City official (Name and Title)				Date signed	
				9/12/2016	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF BROOKLYN						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY</div>			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A - TAXES											1				
2	Taxes levied on property	276,467	95,978		59,298			431,743			431,743	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	276,467	95,978		59,298	0		431,743		T01	431,743	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	276,467	95,978		59,298	0	0	431,743			431,743	6				
7	TIF revenues			412,046				412,046		T01	412,046	7				
	Other city taxes															
8	Utility tax replacement excise taxes	1,894	659		270			2,823		T15	2,823	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax	661	230		94			985		T19	985	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		140,466					140,466		T09	140,466	14				
15	TOTAL OTHER CITY TAXES	2,555	141,355	0	364	0	0	144,274	0		144,274	15				
16	Section B - LICENSES AND PERMITS	1,599						1,599		T29	1,599	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	448	504	1,056		502		2,510	7,943	U20	10,453	18				
19	Rents and royalties	47,310						47,310		U40	47,310	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	47,758	504	1,056	0	502	0	49,820	7,943		57,763	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BROOKLYN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		181,414					181,414		C46	181,414	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	181,414	0	0	0	0	181,414	0		181,414	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	14,970						14,970			14,970	63				
64	Library service	1,382						1,382		D89	1,382	64				
65	Township contributions	48,463						48,463		D89	48,463	65				
66	Fire/EMT service							0		D89	0	66				
67	Mini Grant website	2,125						2,125		D89	2,125	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	66,940	0	0	0	0	0	66,940	0		66,940	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	66,940	181,414	0	0	0	0	248,354	0		248,354	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	414,636	A91	414,636	73				
74	Sewer							0	340,053	A8Ø	340,053	74				
75	Electric							0	1,244,775	A92	1,244,775	75				
76	Gas							0	493,512	A93	493,512	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	79,670						79,670		A81	79,670	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BROOKLYN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV	6,188						6,188		T15	6,188	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	15,855	A80	15,855	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	93,995	3,450					97,445		A89	97,445	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Security	1,090						1,090			1,090	103				
104	TOTAL CHARGES FOR SERVICE	180,943	3,450	0	0	0	0	184,393	2,508,831		2,693,224	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	1,060						1,060		U99	1,060	108				
109	Deposits and sales/fuel tax refunds		124					124	247	U99	371	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	708						708		U30	708	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Assessments, capital credits	4,522						4,522			4,522	114				
115	penalty, salary reimb, culture-recreation, ins reimb	17,736						17,736	1,864		19,600	115				
116	Misc Reimbursements	1,607						1,607			1,607	116				
117	Street Improvements					1,226		1,226			1,226	117				
118	Utilities - gas/elec							0	113,892		113,892	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	25,633	124	0	0	1,226	0	26,983	116,003		142,986	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BROOKLYN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	601,895	422,825	413,102	59,662	1,728	0	1,499,212	2,632,777		4,131,989	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	57,931	85,878		98,907	27,975		270,691	214,652		485,343	127				
128	Internal TIF loans and transfers in		10,000		288,613			298,613			298,613	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	57,931	95,878	0	387,520	27,975	0	569,304	214,652		783,956	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	659,826	518,703	413,102	447,182	29,703	0	2,068,516	2,847,429		4,915,945	132				
133												133				
134	Beginning fund balance July 1, 2015	4,786	703,418	313,070	62,811	231,812		1,315,897	2,234,213		3,550,110	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	664,612	1,222,121	726,172	509,993	261,515	0	3,384,413	5,081,642		8,466,055	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 CITY OF BROOKLYN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	88,289	33,887					122,176		E62	122,176	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	6,994						6,994		E24	6,994	13
14	Purchase of land and equipment	49,335						49,335		G24	49,335	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	88,906	6,322					95,228		E32	95,228	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	77						77		E32	77	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	233,601	40,209		0	0	0	273,810			273,810	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BROOKLYN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	13,241	172,742					185,983		E44	185,983	42				
43	Purchase of land and equipment		28,297					28,297		G44	28,297	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation		3,900					3,900		E44	3,900	48				
49	Traffic control safety — Current operation	2,782	453					3,235		E44	3,235	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation		26,617					26,617		E44	26,617	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation		13,171					13,171		E81	13,171	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	66,094	223					66,317		E81	66,317	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	82,117	245,403		0	0	0	327,520			327,520	80				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF BROOKLYN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF BROOKLYN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	46,874						46,874		E52	46,874	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	418						418		E61	418	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	9,039	491					9,530		E61	9,530	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	58,651	3,289					61,940		E61	61,940	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	114,982	3,780		0	0	0	118,762			118,762	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		8,267					8,267		E89	8,267	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		10,000					10,000		E89	10,000	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	18,267	0	0	0	0	18,267			18,267	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BROOKLYN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
159	Section F — GENERAL GOVERNMENT											159				
160	Mayor, council and city manager — Current operation	61,704	604					62,308		E29	62,308	160				
161	Purchase of land and equipment							0		G29	0	161				
162	Clerk, Treasurer, financial administration — Current operation	113,414	22,835					136,249		E23	136,249	162				
163	Purchase of land and equipment							0		G23	0	163				
164	Elections — Current operation	1,446						1,446		E89	1,446	164				
165	Purchase of land and equipment							0		G89	0	165				
166	Legal services and city attorney — Current operation	4,940						4,940		E25	4,940	166				
167	Purchase of land and equipment							0		G25	0	167				
168	City hall and general buildings — Current operation	4,118	163					4,281		E31	4,281	168				
169	Purchase of land and equipment							0		G31	0	169				
170	Construction							0		F31	0	170				
171	Tort liability — Current operation							0		E89	0	171				
172	Other general government — Current operation							0		E89	0	172				
173	Purchase of land and equipment							0		G89	0	173				
174								0			0	174				
175								0			0	175				
176	TOTAL GENERAL GOVERNMENT	185,622	23,602	0	0	0	0	209,224			209,224	176				
177	Section G — DEBT SERVICE							0			0	177				
178	Sewer GO Debt,2011A GO,2013A GO				201,634			201,634			201,634	178				
179	Sewer Rev Debt/Water Rev Debt/Sewer Lagoon Debt				43,791			43,791			43,791	179				
180	Old 6 Road Project				38,175			38,175			38,175	180				
181	CBD GO Note/2015 GO Note				182,348			182,348			182,348	181				
182	TOTAL DEBT SERVICE	0	0	0	465,948	0	0	465,948			465,948	182				
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183				
184	Waste Water Treatment Plant					21,246		21,246			21,246	184				
185								0			0	185				
186								0			0	186				
187	Subtotal Regular Capital Projects	0	0			21,246	0	21,246			21,246	187				
188	— TIF CAPITAL PROJECTS — Specify										0	188				
189								0			0	189				
190								0			0	190				
191								0			0	191				
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192				
193	TOTAL CAPITAL PROJECTS	0	0	0	0	21,246	0	21,246			21,246	193				
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	616,322	331,261	0	465,948	21,246	0	1,434,777			1,434,777	194				
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195				
196												196				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BROOKLYN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								374,134	E91	374,134	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								429,300	E80	429,300	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction								1,200,699	F92	1,200,699	206
207	Gas Utility — Current operation								512,960	E93	512,960	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								26,450	E80	26,450	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BROOKLYN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation												E89	0	238	
239	Purchase of land and equipment												G89	0	239	
240	Construction												F89	0	240	
241															241	
242	Enterprise Debt Service											107,508		107,508	242	
243	Enterprise Capital Projects													0	243	
244	Enterprise TIF Capital Projects													0	244	
245	Internal service funds — Specify														245	
246														0	246	
247														0	247	
248														0	248	
249														0	249	
250														0	250	
251	TOTAL BUSINESS TYPE ACTIVITIES											2,651,051		2,651,051	251	
252															252	
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	616,322	331,261	0	465,948	21,246	0	1,434,777	2,651,051		4,085,828	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT												NE		254	
255	Regular transfers out	42,391	144,508					186,899	298,444		485,343	255				
256	Internal TIF loans/repayments and transfers out			298,613				298,613			298,613	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	42,391	144,508	298,613	0	0	0	485,512	298,444		783,956	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	658,713	475,769	298,613	465,948	21,246	0	1,920,289	2,949,495		4,869,784	259				
260															260	
261	Ending fund balance June 30, 2016:														261	
262	Governmental:														262	
263	Nonspendable							0			0	263				
264	Restricted		746,352	427,559	44,045			1,217,956			1,217,956	264				
265	Committed					240,269		240,269			240,269	265				
266	Assigned							0			0	266				
267	Unassigned	5,899						5,899			5,899	267				
268	Total Governmental	5,899	746,352	427,559	44,045	240,269	0	1,464,124			1,464,124	268				
269	Proprietary								2,132,147		2,132,147	269				
270	Total ending fund balance June 30, 2016	5,899	746,352	427,559	44,045	240,269	0	1,464,124	2,132,147		3,596,271	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	664,612	1,222,121	726,172	509,993	261,515	0	3,384,413	5,081,642		8,466,055	271				
272															272	

**Cell:** B36  
**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37  
**Comment:** Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38  
**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).  
  
Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.  
  
Likewise, if the City transferred the comitted funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39  
**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40  
**Comment:** Remaining or residual classification for the General Fund.  
  
Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF BROOKLYN

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.

Purpose

Amount paid to other local governments

Correction.....M05 \$ 0

Health.....M32 0

Highways.....M44 0

Transit subsidies.....M94 0

Libraries.....M52 0

Police protection.....M62 0

Sewerage.....M80 0

Sanitation.....M81 0

All other.....M89 \$ 0

Purpose

Amount paid to State

Highways.....L44 \$

All other.....L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

Amount - Omit cents

Z00 \$ 590,744

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 150,000	29U \$	39U \$ 12,000	49U \$	49U \$	49U \$ 138,000	49U \$	191 \$ 4,500
2. Sewer utility	19U 162,000	29U	39U 24,000	49U	49U	49U 138,000	49U	189 2,836
3. Electric utility	19U 105,000	29U	39U 105,000	49U	49U	49U 105,000		192 2,008
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify Old 6 Road Series 2013A	19U 139,137	29U	39U 36,992	49U	49U 102,145	49U	49U	189 1,183
10. Sewer GO	19U 460,000	29U	39U 45,000	49U	49U	49U	49U 415,000	189 7,490
11. Pow Water	19U 232,000	29U	39U 53,000	49U 179,000	49U	49U	49U	189 4,060
12. Mill St. Bridge	19U 480,189	29U	39U 13,023	49U	49U	49U 467,167	49U	189 26,157
13. Series 2015A	19U 325,000	29U	39U 80,000	49U	49U 245,000	49U	49U	189 10,868
14. Total long-term debt	1,175,000	29U 140,000	39U 140,000	49U 1,035,000	49U 1,035,000	49U 1,035,000	49U 1,035,000	189 18,570
	3,228,326	0	509,015	179,000	1,382,145	848,167	415,000	77,672

B. Short-term debt

Outstanding as of JULY 1, 2015

Outstanding as of JUNE 30, 2016

61V \$

64V \$

Amount - Omit cents

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Assessed Valuations by Levy Authority and County, AY2014/FY2016

Actual valuation -- January 1, 2014

Amount - Omit cents

\$ 63,229,165 x .05 = \$ 3,161,458

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016

Type of asset

Amount - Omit cents

Bond and interest funds (a)

Bond construction funds (b)

Pension/retirement funds (c)

all other funds (d)

Total (e)

Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.

W01 \$

W31 \$

W61 3,596,271

3,596,271

REMARKS

V98

Continued on next page

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